IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE.

CUSTOMS APPLICATION NO. 26 OF 2001.

The Commissioner of Customs(Pr.)... Applicant.
vs.
Shri Ashok Shah. ... Respondent.

Shri S.S. Pakale with Y.R. Mirza for the applicant.

CORAM: V.C.DAGA &
J.P.DEVADHAR,JJ.
DATED: 16-3-2005.

P.C.

1. Heard learned Counsel for the applicant.

2. This is an application at the instance of the Revenue; wherein 3 interlinked qustions incorporated in para 8 of the application are raised.

3. According to the learned Counsel for the petitioner, while dealing with the aforesaid questions the Tribunal has held that the Additional Collector of Customs (Preventive) had no jurisdiction to decide upon the aspect of confiscation of goods. Accordingly, it was held that confiscation under clause (d) of section 111 of the portable video cassette recorder model 8000 P at Sr.No. 5 (at page 8) of the Collector's order and other articles is not sustainable for want of powers. The matter was adjourned to enable the learned Counsel for the Revenue to find out as to whether power really vests in favour of the Collector (Preventive). After taking

instructions, learned Counsel for the Revenue today makes a statement that no such power exists in favour of the Collector (Preventive).

4. In this view of the matter, there is no merit in the application and the same is dismissed with no order as to costs.

(J.P.DEVADHAR,J.) (V.C.DAGA,J.)